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October 5, 1954
Letter Opinion No. 54-232-L

Mr. T. D. Motes, Superintendent
Sanders Public Schools
Sanders, Arizona

Re: Privilege tax license
for school cafeterias

Dear Mr. Motes:

In reply to your letter of September 23, 1954, we advise that school cafeterias are classed as closed private clubs, purchasing for the use or consumption of its members. Although there actually are sales to the pupils of the school entitled to service in the cafeterias, the sales to the cafeterias are not considered sales for re-sale, but as retail sales.

Thus, the person making a sale to the cafeteria is charged with a tax on the basis of a retail sale, and the cafeteria is not charged a tax and is not required to obtain a privilege tax license.

Very truly yours,

ABC:RM

ALFRED B. CARR
Assistant to the
Attorney General